

EXHIBIT C

(Trustee's Objection to Claim)

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

IN RE:

MICRO-HEAT, INC.

Debtor.

Bankruptcy Case No. 08-65060-TJT
Chapter 7
Hon. Tucker

TRUSTEE'S OBJECTIONS TO CLAIM NUMBER 67 FILED BY
GENERAL MOTORS CORPORATION

BASIL T. SIMON, by and through his attorneys, Simon, Stella & Zingas, P.C., states as follows:

1. Debtor filed its Chapter 11 bankruptcy petition on October 13, 2008 ("Petition Date"). On November 13, 2008, the Chapter 11 case was converted to a case under Chapter 7 and Basil T. Simon was appointed the Chapter 7 Trustee.

2. As of the Petition Date, the Debtor was engaged in extensive litigation with the claimant, General Motors Corporation ("GM") in the Oakland County Circuit Court ("Litigation").

3. GM filed its claim herein on March 31, 2009 asserting a claim in the minimum aggregate amount of \$21,109,539.90.

4. In support of its claim, GM attached as Exhibit "A" a summary of the claims it purportedly holds against the Debtor and/or the bankruptcy estate. Upon information and belief, many of these claims are identical to claims, affirmative defenses or other defenses asserted by GM in the Litigation.

5. The Trustee objects to GM's claim for the following reasons:

a) the claim is contingent, unliquidated and unenforceable against the Debtor

and property of the bankruptcy estate under applicable law.

b) the claim is not supported by documentation sufficient to permit the Trustee to make a determination of its validity and/or amount.

c) The claim is not supported based on the discovery conducted in the Litigation before GM filed its own bankruptcy petition.

6. Trustee asserts that GM's claim should therefore be disallowed in its entirety.

WHEREFORE, Trustee prays that this Court enter and order sustaining his objections to GM's claim and grant such other and further relief as this Court deems just and equitable.

SIMON, STELLA & ZINGAS, P.C.

/S/ Stephen P. Stella

BY: STEPHEN P. STELLA (P33351)

Attorney for Trustee

422 W. Congress, Ste. 400

Detroit, MI 48226

(313) 962-6400

attorneystella@sszpc.com

Date: September 2, 2009

UNITED STATES BANKRUPTCY COURT
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IN RE:

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Hon. Tucker

MICRO-HEAT, INC.

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_____/ (PROPOSED ORDER)

**ORDER REGARDING TRUSTEE'S OBJECTIONS TO CLAIM NUMBER 67 FILED BY
GENERAL MOTORS CORPORATION**

This matter having come before the Court upon the Trustee's Objections To Claim Number 67 Filed by General Motors Corporation; and the Court being otherwise fully advised in the premises;

NOW, THEREFORE, IT IS HEREBY ORDERED that Trustee's objection to Claim Number 67 filed by General Motors Corporation in the amount of \$21,109,539.90 be and hereby is sustained and said claim is disallowed in its entirety.

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NOTICE OF OBJECTION TO CLAIM

BASIL T. SIMON, TRUSTEE, has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before October 5, 2009, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position at:
U.S. Bankruptcy Court
211 W. Fort Street, Suite 2100
Detroit, Michigan 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above.

You must also mail a copy to:

Trustee - Basil T. Simon, 422 W. Congress, Ste. 400, Detroit, MI 48226
Objector's attorney - Stephen P. Stella, Esq., 422 W. Congress, Ste. 400, Detroit, MI 48226

2. Attend the hearing on the objection, scheduled to be held on October 14, 2009 at 9:00 a.m. in Courtroom 1925, United States Bankruptcy Court, 211 W. Fort Street, Detroit, Michigan, unless your attendance is excused by mutual agreement between yourself and the objector's attorney.

If you or your attorney do not take these steps, the Court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Dated: 9-2-09

/s/ Stephen P. Stella
STEPHEN P. STELLA (P33351)
Attorney for Trustee
422 W. Congress, Suite 400
Detroit, MI 48226
313/962-6400; attorneystella@sszpc.com

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PROOF OF SERVICE

STATE OF MICHIGAN)

)

COUNTY OF WAYNE)

ANTINETTE GATY, being first duly sworn, deposes and says that on the 2nd day of September, 2009 she served a copy of Trustee's Objections To Claim Number 67 Filed By General Motors Corporation, Notice of Objections To Claim, proposed Order Regarding Trustee's Objections To Claim Number 67 Filed By General Motors Corporation and this Proof of Service to the following:

Karyn A. Thwaites, Esq.
31700 Middlebelt Rd.
Farmington Hills, MI 48334

by placing same in a U.S. mail receptacle in Detroit, Michigan, first class, postage prepaid.

Subscribed and sworn to before me
this 2nd day of September, 2009

/S/ Stephen P. Stella
STEPHEN P. STELLA, Notary Public
Oakland County, Michigan
My commission expires: 11-18-11

/S/ Antinette Gaty
ANTINETTE GATY
422 W. Congress, Ste. 400
Detroit, MI 48226
(313) 962-6400
attorneystella@sszpc.com
Assistant to Stephen P. Stella